peo le it was hard to pay the annual tax of annas eight hitherto levied on them. But the same has been increased to Rs. 2 now. Prays that the Government may mercifully exempt such persons from taxation altogether.

Reply of Government.—Under the Mohatarfa Rules, the lowest rate allowed is Rs. 2. Government intend revising these rules, and the necessity for having a lower minimum will be considered in connection with such revision. The Rules of 1902 extending the tax to itinerant traders do not apply to those who sell the produce of their own land or articles manufactured or produced by themselves. An explanatory order will be issued to this effect, and also that petty sellers of vegetables and other small articles may be exempted.

SUBJECT No. 74.

Poor villagers to be exempted from Mohatarfa.

Messrs. Ranganaik, Tumkur Taluk, Chikramauna and Suryanarayappa, Kolar Taluk.

Summary of discussion.—Poor villagers who are mainly dependent on manual labor for their livelihood are at present subjected to Mohatarfa taxation, and they feel it a heavy burden. It is prayed that it may be abolished. Coolies sometimes own small huts, and they are taxed as not being agriculturists.

Reply of Government.—There is no tax on coolies as such. In cases of special hardship, Jamabandi Officers exercise the discretion to remit Mohatarfa.

SUBJECT No. 75.

Abolition or reduction of Mohatarfa tax on cooly huts.

Mr. C. Nagappa, Nagar Taluk.

Summary of discussion.—(1) Cooly huts in villages are subjected to a Mohatarfa tax of Rs. 2 each. In Unions, people who are much better off pay a house tax of eight annas only, which is the prescribed minimum rate. Moreover no Mohatarfa is imposed on coolies who come from British Territory, as they do not reside here permanently. It thus happens that the poor people who dwell here permanently and own no lands of their own, but work for wages on others' lands, are made to pay this tax, which is very heavy. It is therefore requested that these people may be exempted from this tax, or that the rate may be reduced to eight annas.

(2) The levy of Mohatarfa is now left to the discretion of the Jamabandi Officer. The classification of houses, as described in the Revenue Manual, depends not upon their value or extent, but upon the places in which they are situated, *viz.*, cities, kasabas and villages. This does not permit of a proper adjustment of rates. It is therefore requested that the value or the extent of the house should be made the basis upon which the tax should be levied.

(3) Houses whose value is less than Rs. 20 may, it is requested, be exempted from Mohatarfa house tax, for persons residing in such houses are generally poor and it is with difficulty that they earn their livelihood.

Reply of Government.—Small huts of the value of Rs. 10 and below are usually exempted from Mohatarfa under Government Order No. 4196-4203—R. F. 32-96-97, dated 9th November 1896. The question as to whether a different basis of classification should be adopted and the rates revised, will be considered in connection with the revision of Mohatarfa Rules under contemplation.

SUBJECT No. 76.

Discontinuance of the levy of several Mohatarfa taxes from the same person.

Messrs. Suryanaranappa, Venkatasubbaiya and Suryanarayana Setti, Arkalgud Taluk.

Summary of discussion.—In Unions, if house tax is levied, cart and trade taxes are not imposed; whereas in villages all such taxes are levied from the same person. This may be cancelled.

Reply of Government.—Will be considered along with the revision of Mohatarfa taxes.

SUBJECT No. 77.

Mohatarfa tax to be assigned to Local Funds.

Mr. Linge Gowda, Mysore Taluk.

Summary of discussion.—It is prayed that the Mohatarfa tax recovered in villages be added on to Local Funds.

Reply of Government.—Noted.

SUBJECT No. 78.

Tax on vacant sites or hittals, etc.

Mr. Channakesava Setti, Hassan Taluk.

Mr. C. Nagappa, Nagar Taluk.

Messrs. Ramaswamiengar and G. Srinivasa Murti, Hassan Taluk.

Messrs. Narasimmaiya and Ramanna of Malvalli Taluk and Ranga Setti of Krishnarajpete Taluk.

Messrs. Rama Rao, Bhaskara Rao, Lakshmana Rao, and Sivaiya Gowda, Sorab Taluk.

Mr. Rattihalli Puttappa, Member of the District Board, Shimoga.

Summary of discussion.—Hittal tax may not be levied where the extent of the hittal is below 20 guntas.

The present limit prevents people from having sufficiently large compounds round their houses. It tends to make the houses insanitary, and they cannot conveniently store their food grain.

In the malnad much larger compounds than in the maidan are necessary. Besides this, under the present rules, even for small bits adjacent to the house, separate assessment is levied. The minimum hittal tax is 8 annas, and so if a man has a number of such hittals, even of a very small extent, he has to pay 8 annas for each. The extent of 10 guntas of vacant site now allowed to be held free is not sufficient in malnad tracts. The concession may, it is requested, be extended to 30 guntas. As the minimum rate of tax on vacant sites and hittals is now annas 8, it sometimes happens that the same amount of tax has to be paid by the owners of small bits of land as by those who own lands of one acre. It is therefore requested that the excess over the minimum area may be assessed at annas 4 when the whole is within 20 guntas and the rates reduced to 2, 4 and 8 annas according to the extent of hittals. When a person possesses more than one hittal, the aggregate extent of such hittals may be calculated and assessed.

The levy of a tax of eight annas on vacant sites measuring less than ten guntas is causing much hardship to the poor raiyats. It is therefore prayed that the tax may be reduced in the case of sites measuring less than the above limit.